



# *Church of Christ Care Center*

Clinton Township, MI 48035

586-791-2470

September 19, 2006

Good Morning Committee Members,

I am Michael Serilla, Chief Executive Officer with the Church of Christ Care Center located in Clinton Township, Michigan. Our facility is a member of the Michigan Association of Homes and Services to the Aging. MAHSA members are not-for-profit 501(C)(3) corporations that offer comprehensive services, housing and benevolent care to Michigan's seniors.

As a member of the House Tax Policy Committee, I am writing to ask for your support of House Bill 6209.

- In Michigan there is growing trend by local municipalities to impose property taxation on not-for-profit providers of assisted living and health care facilities. Several MAHSA members who were previously not taxed were placed on the property tax rolls this year while others were exempted.
- MAHSA members have always been tax exempt, including property tax.
- In the Michigan Public Health Code a licensed health facilities tax exempt.
- The taxes assessed against these not-for-profit facilities are directly passed on to the seniors who are often living on a fixed budget.
- The recent Michigan Supreme Court decision in *Wexford Medical Group v. City of Cadillac, SC* Docket No. 127152 ruled in favor of the Wexford Medical Group. However, without law, court decisions are subject to interpretation and challenges.

In closing, we at the Church of Christ Care Center are located on one campus. Our campus includes an Assisted Living, Senior Housing, and Skilled Nursing Facility. We are not affiliated with any larger chain organization, therefore, we are very concerned about the impact of House Bill 6209. Historically, our budget has been very lean, with little to no excess in funding. An additional property tax might make it impossible to continue our mission.

Please support House Bill 6209.

Sincerely,

A handwritten signature in cursive script that reads "Michael Serilla".

Michael Serilla  
Chief Executive Officer  
Church of Christ Care Center

SENIOR HOUSING  
23561 Fifteen Mile Road

ASSISTED LIVING  
23621 Fifteen Mile Road

NURSING CENTER  
23575 Fifteen Mile Road

WHERE THE SPECIAL NEEDS OF THE AGED ARE MET WITH SPECIAL CARE